

AMENDED IN ASSEMBLY APRIL 29, 2013

AMENDED IN ASSEMBLY MARCH 21, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

## ASSEMBLY BILL

**No. 892**

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**Introduced by Assembly Member Daly**

February 22, 2013

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An act to amend Section 15616 of, and to add Article 3.9 (commencing with Section 53730.10) to Chapter 4 of Part 1 Division 2 of Title 5 of, the Government Code, relating to parcel taxes.

### LEGISLATIVE COUNSEL'S DIGEST

AB 892, as amended, Daly. Parcel taxes.

Existing law requires the Board of Equalization to annually report to the Governor the assessed value of a state-assessed and locally assessed real and personal property in each county, as specified; information concerning other taxes that the board administers, and any further information and suggestions as the board deems proper.

This bill would additionally require the board to annually report specified information relating to the imposition of locally assessed parcel taxes, including, among other things, the type and rate of a parcel tax and the number of parcels subject to or exempt from the parcel tax.

~~Existing law authorizes local agencies to impose special taxes in the form of parcel taxes.~~

~~This bill would require the legislative body of a local agency that proposes to impose any parcel tax upon real property to adopt an ordinance or resolution that establishes a standard calculation method for all parcel taxes imposed by the local agency on or after January 1, 2014.~~

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 15616 of the Government Code is  
2 amended to read:

3 15616. The board shall report annually to the Governor, the  
4 report to be printed at state expense. The report shall show:

5 (a) The assessed value of state-assessed and locally assessed  
6 real and personal property in each county and the assessed value  
7 of state-assessed and locally assessed property in each incorporated  
8 city or town.

9 (b) Information concerning other taxes which it administers.

10 (c) (1) Information relating to the imposition of each locally  
11 assessed parcel tax, including, but not limited to, the following:

12 (A) The type and rate of parcel tax imposed.

13 (B) The number of parcels subject to the parcel tax.

14 (C) The number of parcels exempt from the parcel tax, ~~including~~  
15 ~~the number of parcels eligible for exemption but for which the~~  
16 ~~parcel tax was paid despite that eligibility.~~

17 (D) The sunset date of the parcel tax, *if any*.

18 (E) The amount of revenue received from the parcel tax.

19 (2) In implementing this subdivision, the board shall utilize  
20 existing funds or resources.

21 (e)

22 (d) Any further information and suggestions the board deems  
23 proper.

24 ~~SEC. 2. Article 3.9 (commencing with Section 53730.10) is~~  
25 ~~added to Chapter 4 of Part 1 of Division 2 of Title 5 of the~~  
26 ~~Government Code, to read:~~

27

28 ~~Article 3.9. Parcel Taxes~~

29

30 ~~53730.10. The legislative body of each local agency shall~~  
31 ~~establish, by ordinance or resolution, a standard method for~~  
32 ~~calculating the amount of every parcel tax which is proposed by~~  
33 ~~that legislative body on or after January 1, 2014. The method that~~  
34 ~~is established as required by this section shall, notwithstanding~~  
35 ~~any other law, govern the calculation of the amount of any parcel~~

1 ~~tax that is imposed within the jurisdiction of that local agency on~~  
2 ~~or after January 1, 2014.~~

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